

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

IN RE:

R. HASSELL HOLDING COMPANY,
INC.§
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§
§

CASE NO. 18-33541-H1-7

DEBTOR

CHAPTER 7

Chapter 7 Fee Application Summary

Name of Applicant:	<u>Carr, Riggs and Ingram</u>	
Applicant's Role in Case:	Accountant to the Trustee	
Date Order of Appointment Signed:	November 9, 2019	
	Beginning of Period	End of Period
Time period covered by this Application:	06/03/2020	09/13/2021
Time periods covered by prior Applications:	NA	NA
Total amounts awarded in all prior Applications:	NA	
Total fees requested in this Application and in all prior applications	\$10,874.00	
Total fees requested in this Application	\$10,874.00	
Total professional fees requested in this Application:	\$10,802.00	
Total actual professional hours covered by this Application:	64.2	
Average hourly rate for professionals:	\$168.00	
Total paraprofessional fees requested in this Application:	\$72.00	
Total actual paraprofessional hours covered by this Application:	0.8	
Average hourly rate for paraprofessionals:	\$90	
Reimbursable expenses sought in this application:	0	
Application cost:	\$200	
Total of other payments paid to secured claimants	\$0	
Total of other payments paid to administrative claimants	\$90,598.98	
Estimated total for distribution to priority unsecured creditors	\$415,440	
Estimated percentage dividend to priority unsecured creditors	100%	
Estimated total for distribution to general unsecured creditors	\$328,190	
Estimated percentage dividend to general unsecured creditors	6.2%	
Receipts to date:	\$549,382.45	

Disbursements to date:	\$99,047.54
Current balance in the Trustee's accounts:	\$450,334.91

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IN RE:	§	
	§	
R. HASSELL HOLDING COMPANY,	§	CASE NO. 18-33541-H1-7
INC.	§	
	§	
DEBTOR	§	CHAPTER 7

FIRST AND FINAL APPLICATION FOR COMPENSATION FOR FEES AND
EXPENSES BY ACCOUNTANT FOR THE CHAPTER 7 TRUSTEE FOR THE PERIOD
OF JUNE 3, 2020 THROUGH SEPTEMBER 13, 2021

NOTICE PURSUANT TO LOCAL RULE 9013

THIS MOTION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OPPOSE THIS MOTION, YOU SHOULD IMMEDIATELY CONTACT THE MOVING PARTY TO RESOLVE THE DISPUTE. IF YOU AND THE MOVING PARTY CANNOT AGREE, YOU MUST FILE A RESPONSE AND SEND A COPY TO THE MOVING PARTY. YOU MUST FILE AND SERVE YOUR RESPONSE WITHIN 21 DAYS OF THE DATE THIS WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE MOTION SHOULD NOT BE GRANTED. IF YOU DO NOT FILE A TIMELY RESPONSE, THE RELIEF MAY NOT BE GRANTED WITHOUT FURTHER NOTICE TO YOU. IF YOU OPPOSE THE MOTION AND HAVE NOT REACHED AN AGREEMENT, YOU MUST ATTEND THE HEARING. UNLESS THE PARTIES AGREE OTHERWISE, THE COURT MAY CONSIDER EVIDENCE AT THE HEARING AND MAY DECIDE THE MOTION AT THE HEARING.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEYS.

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

Comes Now Miles D. Harper, III on behalf of the firm of Carr, Riggs & Ingram, LLP (hereinafter referred to as "APPLICANT"), accountants for Randy W. Williams, chapter 7 Trustee and files this First and Final Application for Compensation for the Period of June 3, 2020 through September 13, 2021. In support of said application, Applicant would show the Court the following:

1. The Trustee filed an Amended Application to Approve Employment of

Accountant with this Court on October 7, 2019 [Dkt#154] and an Order was entered on November 9, 2019 [Dkt#158], that approved retention, Exhibit "A."

2. The Applicant has not previously filed a request for compensation for the above referenced Estate.

3. Applicant has performed certain duties requested by the Trustee. Those duties included assisting with the preparation of the 2019 and 2020 tax returns for the Internal Revenue Service, and the preparation of this First and Final Fee Application for Compensation.

4. Applicant has made the required disclosures provided by law, and has no agreement or understanding with any other person with respect to sharing compensation to be allowed for services Applicant rendered in this case.

5. The basis upon which Applicant seeks compensation and expenses are as follows:

A. **Time and Labor Expended.** The compensable time expended by Applicant in this case is restated from detailed time records on Exhibit "B" attached hereto. A Summary of the above time by major activity follows:

	<u>Hours</u>	<u>Total</u>
Preparation of the 2019 Tax Return	47.90	\$8,152.00
Preparation of the 2020 Tax Return	17.10	\$2,722.00
Total	65.00	\$10,874.00

B. **Novel and Difficult Problems and Issues.** During the Application Period, this case did not involve many novel and difficult issues. The skill of the Applicant was sufficient to perform the services.

C. **Skill Requisite to Perform the Accounting Services.** Applicant was required to demonstrate the requisite skill and professional competence in bankruptcy and other matters regarding financial reporting and tax reporting.

D. **Preclusion of Other Employment.** Due to the number of hours involved, there was no significant preclusion of other employment.

E. **Customary Fee.** The fee request is well within the range of customary fees charged for accounting services in this community taking into consideration the time and labor expended, the experience of applicant in dealing with bankruptcy cases, and the results obtained.

G. **Time Constraints.** There were no undue or unusual time constraints imposed.

H. **Amount Involved and the Results Obtained.** Applicant is seeking \$10,874.00 in fees for services rendered in connection with the review of the Debtors' records for the preparation of the Estate's 2019 and 2020 tax returns for the Internal Revenue Service.

I. **The Experience, reputation and ability of the Applicant.** The biographical information for Miles D. Harper III set forth in Exhibit "C" and attached hereto, provides

information in support of the experience, reputation and the ability of the Applicant.

J. **The Undesirability of the Case.** The contingent manner of the fees connected with any bankruptcy Estate provides an undesirable quality when deciding to accept such work. There were no further undesirable aspects in representing the debtor in this matter.

K. **The Nature and Length of the Professional Relationship with the Client.** Other than in connection with this matter, Applicant's firm has no relationship with the Estate, nor does it expect to have any relationship with the Estate, except in completion of the proceeding.

L. **Awards in Similar Cases.** Applicant firmly believes that the amount sought herein is well within the range of awards in similar cases, in the District, including cases in which Applicant has previously been involved.

WHEREFORE, PREMISES CONSIDERED, Applicant prays that the Court authorize the Debtor to pay Applicant firm the sum of \$10,874.00 for services rendered for the period of June 3, 2020 through September 13, 2021 and for such other relief to which it may be entitled.

Respectfully submitted this 29th day of September, 2021

Carr, Riggs & Ingram,


By: 

Miles D. Harper, III CPA
Two Riverway, 15th Floor
Houston, TX 77057
713-621-8090
Fax: 713-621-6970

ACCOUNTANT FOR RANDY W.
WILLIAMS, CHAPTER 7 TRUSTEE

CERTIFICATE OF SERVICE


This is to certify that a true and correct copy of the foregoing First and Final Application for Compensation and Expenses by Accountant for the Period of June 3, 2020 through September 13, 2021 has been sent to the Debtor, Debtor's Counsel and the U.S. Trustee, by first class U.S. Mail postage paid on Sept 29, 2021



Miles D. Harper, III

**VERIFICATION OF TRANSMITTAL
TO THE UNITED STATES TRUSTEE**

I certify that a true and correct copy of the First and Final Application for Compensation and Expenses by Accountant for the Period of September 10, 2020 through December 17, 2020 has been served on the United States Trustee at 515 Rusk, Suite 3516, Houston, Texas 77002 by first class mail, postage prepaid on this 29th day of September, 2021.



Miles D. Harper, III

AFFIDAVIT

THE STATE OF TEXAS
COUNTY OF HARRIS

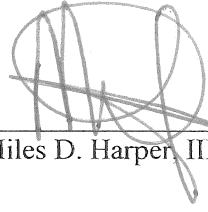
I, Miles D. Harper, III, being duly sworn do depose and say:

That the facts contained in the above Application are true and correct to the best of my knowledge, information and belief.

That in accordance with Section 504 of the Bankruptcy code, no agreement or understanding exists between me, or any other person for a division of compensation except that the same may be divided among member of the firm of which the undersigned is a member.

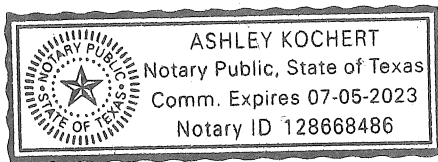
That no agreement prohibited by Title 18 U.S.C. Section 155 has been made; that I have not entered into any agreement, expressed or implied, with any other party in interest, including the bankrupt, a creditor or any representative of them, or with any attorney for any such party in interest in this proceeding, for the purpose of dividing the fees or other compensation to be paid to any such party in interest or any attorney for any such party in interest in the proceeding, for services rendered in connection therewith, from the assets of this case.

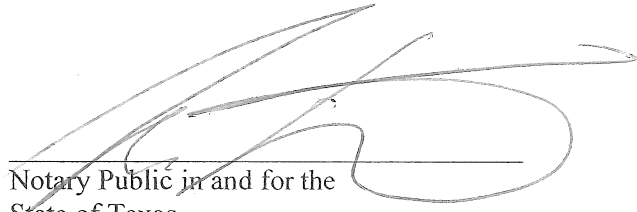
Carr, Riggs & Ingram



Miles D. Harper, III, CPA

SUBSCRIBED AND SWORN TO BEFORE ME, subscribed before me by the said Miles D. Harper, III on this 29th day of September, 2021, to certify which witness my hand and seal of office.





Notary Public in and for the
State of Texas



ENTERED
11/12/2019

EXHIBIT A

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

IN RE:

R. HASSELL HOLDING COMPANY,
INC.

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CASE NO. 18-33541-H1-7
Chapter 7

DEBTOR(S)

ORDER AUTHORIZING EMPLOYMENT OF ACCOUNTANT

CAME ON for consideration the Application of Randy W. Williams, Trustee ("Trustee") to employ Carr Riggs & Ingram LLC as Accountants, the Affidavit of Proposed Accountant in support thereof, and it appearing the firm of Carr Riggs & Ingram LLP, will perform services for the Trustee, as outlined in said Application, it is

ORDERED that Randy W. Williams, Trustee be and is hereby authorized to employ the firm Carr Riggs & Ingram LLP as Accountants for the estate, with compensation to be paid in such amounts as may be allowed by the court upon proper application. All fees and expenses are subject to review and approval by this Court. Or in the alternative, Application to Employ and Pay Accountant pursuant to LBR 2014(c) for the purpose of providing tax preparation and accounting services, without further notice of hearing, for the lump sum of \$300.00 per year for each year's tax returns payable at the completion of a return, and which employment shall be for no longer than three (3) years.

Signed: November 09, 2019

Marvin Isgur
United States Bankruptcy Judge

EXHIBIT B

CARR, RIGGS & INGRAM, LLC

Two Riverway, 15th Floor
Houston, TX 77056

Invoice submitted to:

Estate of R Hassell Holding Company Inc.
c/o Randy Williams, Trustee
7924 Broadway, Suite 104
Pearland, TX 77581

September 24, 2021

Re: Estate of R Hassell Holding Company, Inc.

Date	Professional Services - Description	Rate	Time	Cost
	<u>Tax Return For Year Ended September 30, 2019</u>			
6/3/2020 JW	review forms 1 and 2	190	2.5	\$ 475.00
6/11/2020 JW	setting up estate to prepare tax return	190	0.8	\$ 152.00
6/11/2020 JW	request tax returns and filing documents from trustee's office	190	0.7	\$ 133.00
6/16/2020 JW	start gathering information for tax return	190	0.5	\$ 95.00
6/17/2020 JW	review of documents to learn about case	190	2.1	\$ 399.00
8/6/2020 LS	preparation of IRS Power of Attorney	140	0.8	\$ 112.00
8/6/2020 JW	discuss IRS Power of Attorney with trustee for his signature	190	0.8	\$ 152.00
8/7/2020 LS	call IRS to request most recent filed tax return	140	1.1	\$ 154.00
8/7/2020 LS	IRS rejected powr of attorney and working to resolve issue	140	2.1	\$ 294.00
8/7/2020 JW	IRS EIN issues on Power of attorney	190	1.4	\$ 266.00
6/17/2020 JW	gathering information for tax return	190	0.7	\$ 133.00
8/20/2020 JW	telephone call with trustee attorney regarding history of case	190	1.4	\$ 266.00
8/20/2020 JW	read settlement documents	190	1.2	\$ 228.00
8/20/2020 JW	review of SOFA and petition documents	190	0.8	\$ 152.00
8/21/2020 JW	telephone call and emails with trustee attorney regarding settlement	190	0.6	\$ 114.00
8/21/2020 JW	emails and telephone calls with attorneys to try to get copy of prior year taxes	190	0.4	\$ 76.00
8/28/2020 JW	telephone call with trustee attorney regarding money received by estate	190	0.8	\$ 152.00
9/2/2020 LS	preparation of new IRS Power of Attorney	140	0.7	\$ 98.00
9/2/2020 JW	trying to solve EIN issues with IRS	190	1.8	\$ 342.00
9/3/2020 LS	telephone call to IRS regarding prior year returns	140	1.3	\$ 182.00
9/5/2020 JW	begin preparation of accounting for estate tax return	190	4.9	\$ 931.00
9/8/2020 JW	taxability of amounts received in settlement	190	3.8	\$ 722.00
9/8/2020 AH	begin preparation of estate tax return	100	7.2	\$ 720.00
9/8/2020 MH	review of settlement agreement concerning taxability	200	2.4	\$ 480.00
9/9/2020 JW	telephone call with former CPA for debtor regarding prior year return issues	190	0.8	\$ 152.00
9/10/2020 JW	telephone call with former CPA for debtor regarding questions on prior return	190	0.5	\$ 95.00
9/11/2020 JW	telephone call with former CPA regarding prepaid legal expenses	190	0.6	\$ 114.00
9/11/2020 JW	review estate return and make changes	190	3.3	\$ 627.00
9/11/2020 MH	review and sign bankruptcy estate return	200	1.5	\$ 300.00
9/11/2020 AK	process bankruptcy return for trustee to sign	90	0.3	\$ 27.00
9/13/2020 AK	packaged, mail returns	90	0.1	\$ 9.00
	Total Professional Fees - Tax Return FYE September 30, 2020		47.90	8,152.00
	<u>Tax Return For Year Ended September 30, 2020</u>			
12/4/2020 JW	review forms 1 and 2	190	1.5	\$ 285.00
12/15/2020 JW	start gathering information for tax return	190	1.2	\$ 228.00
12/16/2020 JW	prepare trail balance for tax return	190	2.3	\$ 437.00
12/17/2020 OR	begin preparation of estate tax return	100	5.2	\$ 520.00
12/17/2020 NB	assist preparer with return	160	1.2	\$ 192.00
2/27/2021 JW	review estate return and make changes	190	3.6	\$ 684.00
2/28/2021 MH	review and sign bankruptcy estate return	200	1.2	\$ 240.00
3/1/2021 AZ	process bankruptcy return for trustee to sign	90	0.3	\$ 27.00
3/3/2021 JW	getting the return signed by trustee	200	0.5	\$ 100.00
9/13/2020 AK	packaged, mail returns	90	0.1	\$ 9.00
	Total Professional Fees - Tax Return FYE September 30, 2020		17.10	2,722.00
	Total Professional Fees		65.00	10,874.00
	TOTAL AMOUNT DUE			<u>\$ 10,874.00</u>

EXHIBIT C

MILES D. HARPER III, CPA
Two Riverway, 15th Floor
Houston, TX 77056

Position: Partner
CARR, RIGGS & INGRAM, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Education: Bachelor of Business Administration
Baylor University 1985

Selected Experience: Over 27 years diversified commercial and specialized accounting experience including approximately seven years with an international accounting firm.

Tax and accounting services rendered to oil and gas, retail, real estate, mortgage banking, not-for-profit organizations and medical organizations.

Consulting services for privately held corporations.

Bankruptcy services including serving as accountant for Trustees in Chapter 7 and Chapter 11 filings of the Federal Bankruptcy Code.

Hired as Trustee/Plan Administrator/Receiver in Chapter 7 and Chapter 11 operating cases.

Professional Activities:

Member: American Institute of Certified Public Accountants
Texas Society of Certified Public Accountants

Chairman: Bridgeway Mutual Fund Board of Directors

Member &
Designated Financial Expert:

Calvert Mutual Fund Board of Directors